

## RELEASE NOTES

Versions 13.2.3xx.126

November 2013

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### Version Coverage

Here is a summary of the main topics in the current version.

#### Schedule 32 Update (S32)

New lines and a new part have been added to Schedule 32 to take into account the legislative modifications that will come into force in January 2014. This new version of Schedule 32 should be used with any tax return prepared with version 13.2.3xx.126 of *Cantax T2*.

Please consult the [note](#) about this form.

#### Defaulting the Cumulative Eligible Capital Deduction to Zero

A check box has been added to allow you to default the cumulative eligible capital deduction to zero for all properties in Schedule 10 (S10). This check box also appears on Alberta Schedule 14 (AT1-S14).

Please consult the [note](#) about this form.

#### Enhanced Instalments Calculations

In the Instalments (INSTAL) schedule, the provincial or territorial tax amount other than Alberta and Ontario as well as the total Ontario tax amount no longer takes into account the provincial or territorial refundable tax credits. This modification allows *Cantax T2* to correctly determine if the corporation has to make instalments for the provinces or territories other than Alberta.

Please consult the [note](#) about this form.

#### Version coverage

This release of *Cantax T2* and *T2Plus* can be used to prepare corporation income tax returns for tax years that began on or after **January 1, 2011**, and will end on or before **April 30, 2014**.

Please refer to the "[Program Enhancements](#)" section for details about the changes made to this version.

Users will be able to prepare up to three returns with *Cantax T2* and an unlimited number of returns with *Cantax T2Plus*. Throughout these *Release Notes*, the programs will be referred to as "*Cantax T2*" including versions with Corporation Internet Filing, unless the description pertains to only one of the software packages, in which case it will be referred to specifically.

If you have not purchased *Cantax T2*, you may install it as a demo version. Note that you will not be able to save or print tax returns with this version. Should you decide to purchase the software, please contact our Customer Service department to obtain an unlock code. You can reach us by the method most convenient for you (see the Help on page 7).

### Seminars

#### Cantax Productivity Seminars – Fall 2013

Mark your calendar. The full-day *Cantax Productivity Seminars* start on November 28, 2013! Reserve your seat today and get the latest tax and form changes to efficiently prepare your T1 personal and T2 corporate income tax returns. [Register today!](#)

### What's New in this Release?

#### Index

A new report entitled "Returns Prepared by a Tax Preparer for a Fee" has been created to allow you to generate a list of returns that were prepared for a fee.

#### New & Revised Forms

\* Note that these forms were updated in accordance with the latest version issued by the applicable tax authority.

#### Federal

- [Schedule 200, T2 Corporation Income Tax Return \(T2\)\\*](#)
- [Schedule 2, Charitable Donation and Gifts \(S2\)\\*](#)
- Schedule 4, Corporation Loss Continuity and Application (S4)\*
- [Schedule 5, Tax Calculation Supplementary - Corporations \(S5\)\\*](#)

- [Schedule 6, Summary of Dispositions of Capital Property \(S6\)\\*](#)
- [Schedule 8, Capital Cost Allowance - All Other Classes \(S8OTHER\)](#)
- [Schedule 8C, CCA - Automobile Class 10.1 \(S8C\)](#)
- [Schedule 10, Cumulative Eligible Capital Deduction \(S10\)](#)
- [Schedule 15, Deferred Income Plans \(S15\)\\*](#)
- [Schedule 31, Investment Tax Credit - Corporations \(S31\)\\*](#)
- [Schedule 32, Scientific Research and Experimental Development \(SR&ED\) Expenditures Claim \(S32\)\\*](#)
- [Schedule 53, General Rate Income Pool \(GRIP\) Calculation \(S53\)](#)
- [Schedule 61, Agreement to Allocate Assistance for SR&ED Between Persons not Dealing at Arm's Length \(S61#01\)\\*](#)
- [Schedule 62, Agreement to Transfer Qualified Expenditures Incurred in Respect of SR&ED Contracts Between Persons not Dealing at Arm's Length \(S62#01\)\\*](#)
- [Schedule 72, Income Inclusion for Corporations that are Members of Multi-Tier Partnerships \(S72#01\)\\*](#)
- [T106SUM, Information Return of Non-Arm's Length Transactions with Non-Residents - Summary Form \(T106SUM\)](#)
- [T1135, Foreign Income Verification Statement \(T1135\)\\*](#)

### AgriStability and AgriInvest Programs

- [AgriStability and AgriInvest Programs \(AGRI/HAGRI\) – Ontario\\*](#)
- [AgriStability and AgriInvest Programs \(AGRI/HAGRI\) - Saskatchewan\\*](#)

### Ontario

- [Schedule 508, Ontario Research and Development Tax Credit \(S508\)](#)
- [Schedule 552, Ontario Apprenticeship Training Tax Credit \(S552#01\)](#)

### Alberta

- [AT1 Schedule 5, Alberta Royalty Tax Deduction \(AT1-S5\)](#)
- [AT1 Schedule 14, Alberta Cumulative Eligible Capital Deduction \(AT1-S14\)](#)
- [AT1 Schedule 18, Alberta Dispositions of Capital Property \(AT1-S18\)](#)

### Manitoba

- [MCT1, Corporation Capital Tax Return \(MCT1\)\\*](#)
- [Schedule 381, Manitoba Manufacturing Investment Tax Credit \(S381\)](#)
- [Schedule 383, Manitoba Corporation Tax Calculation \(S383\)\\*](#)

### British Columbia

- [Schedule 427, British Columbia Corporation Tax Calculation \(S427\)\\*](#)

### New Brunswick

- [Schedule 366, New Brunswick Corporation Tax Calculation \(S366\)\\*](#)

### Nova Scotia

- [Schedule 341, Nova Scotia Corporate Tax Reduction for New Small Businesses \(S341\)\\*](#)
- [Schedule 346, Nova Scotia Corporation Tax Calculation \(S346\)\\*](#)

### Yukon

- [Schedule 440, Yukon Manufacturing and Processing Profits Tax Credit \(S440\)](#)
- [Schedule 443, Yukon Corporation Tax Calculation \(S443\)](#)

### Prince Edward Island

- [Schedule 322, Prince Edward Island Corporation Tax Calculation \(S322\)\\*](#)

### New & Revised Guides

- T4088, Guide to Form T661 - Scientific Research and Experimental Development (SR&ED) Expenditures Claim
- Saskatchewan AgriStability 2013 Corporations/Co-operatives/Other Entities Guide

### Deleted Guide

- Guide to Completion of Alberta Royalty Tax Credit - AT1 Schedule 6 Crown Royalty Shelter

## Program Enhancements

### Federal

#### Country codes

The list of country codes used in several *Cantax* T2 forms has been updated. The following codes have been added:

- BQ – Bonaire, St Eustatius and Saba
- CW – Curacao
- SS – South Sudan
- SX – Saint Martin (Dutch Part)

In addition, the code “AN – Netherlands Antilles” has been removed. When opening a client file prepared with a previous version of *Cantax* T2, if the code AN was entered in a field, the code will be deleted and a new country code will have to be entered.

#### Corporate Profile (T2-ID)

Examples have been added to the help topic with regards to the Identification form on how to enter the telephone

number of the authorized signing officer when it does not consist of a number from Canada or the USA.

### **Schedule 200, T2 Corporation Income Tax Return (T2)**

The lines as well as the calculations related to taxation years ending before January 1, 2011, have been removed from the “General tax reduction for Canadian-controlled private corporations” and “General tax reduction” sections.

### **Schedule 2, Charitable Donations and Gifts (S2)**

The lines *Total gifts to Canada, a province, or a territory available*, *Total gifts of certified cultural property available*, *Total gifts of certified ecologically sensitive land available* and *Total additional deduction for gifts of medicine available* have been respectively deleted from Parts 3 to 6 and replaced by a subtotal line a little further down in each of those parts.

### **Schedule 5, Tax Calculation Supplementary – Corporations (S5)**

As a result of this schedule’s update, the following lines have been added:

- line 602, *Manitoba rental housing construction tax credit (from Schedule 394)*; and
- line 326, *Manitoba refundable rental housing construction tax credit (from Schedule 394)*.

A new line, entitled *Ontario tax credit for the purchase of vehicles that use natural gas as a fuel* has been added to Part 2, “Ontario tax payable, tax credits, and rebates.” This new line has been added as a result of the tabling of Ontario Bill 97 – 2013.

### **Schedule 6, Summary of Dispositions of Capital Property (S6)**

In Part 9, the lines that related to gains on donations realized before May 2, 2006, have been removed. If amounts had been entered on these lines, they will be deleted when the file is opened with this version.

In addition, in this same part, the “Deemed capital gain from the donation of property included in a flow-through share class of property to a qualified donee under section 40(12) of the Act” subsection has been added. This subsection contains two new lines:

- line 897, *Exemption threshold at the time of disposition*; and
- line 898, *The total of all capital gains from the disposition of the actual property*.

### **Schedule 8, Capital Cost Allowance - All Other Classes (S8OTHER)**

Bill C-4, which was tabled on October 22, 2013, introduced a new class (class 41.2), with a 25% CCA rate. This class is applicable to taxation years that end after March 20, 2013. Generally, this class relates to mining property acquired after March 20, 2013.

Therefore, the list of CCA classes included in the program has been revised accordingly.

### **Schedule 8C, CCA – Automobile Class 10.1 (S8C)**

Diagnostics as well as a help topic have been added to the schedule to make it easier to understand the regulations related to eligible property in class 10.1.

### **Schedule 10, Cumulative Eligible Capital Deduction (S10)**

A check box has been added to allow you to default the cumulative eligible capital deduction to zero for all properties. This check box also appears on Alberta Schedule 14 (AT1-S14). The check box in Alberta Schedule 14 will be automatically selected if that same box is selected in Schedule 10. However, you can make a different choice in Alberta Schedule 14, using an override.

### **Schedule 15, Deferred Income Plans (S15)**

Code 5, *Pooled Registered Pension Plan (PRPP)* has been added to the list on line 100 to allow you to choose a new plan.

### **Schedule 32, Scientific Research and Experimental Development (SR&ED) Expenditures Claim (S32)**

In Part 2, “Project information” (S60P2#01), of Schedule 32, former sections B and C have been merged so that all claimants must now answer the same three questions. However, the order of these questions has been changed. Lines 240, 242 and 244 have been respectively renumbered 242, 244 and 246 while lines 250 and 252 have been removed. In addition, the wording on lines 242 and 244 has been modified and line 240 has been replaced by the new line 246, which has a different wording. As for lines 223, 224, 226, 228, 229, 230, 232, 235, 236, 237 and 238, they have been removed from the form.

When opening a file prepared with a previous version of *Cantax T2*, the work description will be retained as follows:

- the description on line 240 will be retained on new line 246;
- the description on lines 242 and 244 will be retained on those same lines;
- the description on line 250 will be retained on line 246; and
- the description on line 252 will be retained on line 244.

However, we invite you to carefully review the work description for each of those lines to ensure it corresponds to the new wording on lines 242, 244 and 246. Note that when the corporation incurred expenditures related to Basic or Applied research activities, line 242 also has to be completed.

In Part 5 of the form, the year’s maximum pensionable earnings giving entitlement to the Canada pension plan for the 2014 fiscal year (i.e. \$52,500) has been updated. This amount is used to determine the specified employees’ salary or wages when the proxy method is selected to calculate the SR&ED expenditures.

In Part 7 of the form, two new lines have been added for statistical purposes, i.e. line 620 *Basic or Applied research* and line 622, *Experimental development*.

Moreover, new instructions have been added with regards to lines 340, 345, 350, 355, 370, 390, 504, 510, 514, 516, 518, 532, 535, 540, 543 and 546 in order to take into account the new rules relating to the acquisition or the rental of capital property applicable as of January 1, 2014. Under these rules, no amount for purchasing or renting capital property can be included for contract expenditures made after 2013.

A new Part 9, entitled "Claim preparer information" has been added to take into account the legislative modifications that will come into force January, 2014. The information requested, such as the preparer's name, Business Number (BN), billing arrangement, billing rate and the total fees paid or estimated, have to be provided for each claim preparer that helped and participated in preparing the claim for SR&ED expenditures. If you do not file all the information with the form, a \$1,000 penalty may apply. Note that because of the addition of this part, former Part 9 now corresponds to Part 10.

Please note that this new version of Form T661 must be used for any tax return filed using version 13.2.3xx.126 of *Cantax T2*.

### **Schedule 53, General Rate Income Pool (GRIP) Calculation (S53)**

When there is a winding-up of a subsidiary into a parent corporation, the latter must include an amount in its GRIP to take the wind-up into consideration. This amount has to be included in the parent's GRIP at the end of the taxation year that immediately follows the taxation year during which the parent corporation receives the assets of the subsidiary. For this reason, the question **Corporation that wound-up a subsidiary** has been renamed **Has the corporation wound-up a subsidiary in the preceding taxation year?**, and its related check boxes are now input fields. The default answer to this question is "No," but will default to "Yes" when the return is carried forward and the answer to the question on line 072 of Schedule 200 (T2) is "Yes."

### **Schedule 72, Income Inclusion for Corporations that are Members of Multi-Tier Partnerships (S72#01)**

Schedule 72, which is now an official form published by the CRA, has been updated to reflect the government form.

### **T106SUM, Information Return of Non-Arm's Length Transactions with Non-Residents - Summary Form (T106SUM)**

The "Certification" section has been added, on screen only, to the form. The section is completed with the information from Form T2-ID (T2-ID). When opening a file prepared with a previous version of *Cantax T2*, the overridden name, i.e. the signing officer's name appearing on the printed form, will be retained.

### **T1135, Foreign Income Verification Statement (T1135)**

**Note:** Please note that the changes described below have been made to *Cantax T2* 13.1.3xx.110.

Because of the update of Form T1135, *Cantax T2* will support both versions of this form, i.e. the version for the 2012 and previous taxation years and the version for the 2013 and later taxation years. In this regard, a question has been added at the top of the form to determine which version of the form to use. The program will select the appropriate box based on

the taxation year-end date entered in Form Corporate Profile (T2-ID). However, you can make a different choice using an override.

### **Changes included in the 2013 and later taxation years version of the form**

A field displaying the functional currency used, if applicable, as well as a check box to indicate if the return amends an already filed return have been added to this form.

The question *In the tax year did the corporation own more than \$100,000 (Canadian) of foreign property?* has also been added. The program will determine the answer to this question based on the total maximum cost amount during the year entered in the "Categories of Specified Foreign Property" section.

In addition, in the "Categories of Specified Foreign Property" section, the information that must now be included for each specified foreign property has to be more detailed than in the old version of the form. When carrying forward the file, the program will retain the description of the property as well as the country code.

In the *Cantax T2Plus* version, we have added the question *Do you want to transfer the tax preparer's information to the form?* to identify the person who completed the form based on the information from the **Options/Preferences/Preparer/Tax preparer information** dialog box.

**Note:** Please note that the changes described above have been made in version 13.2.3xx.126 of *Cantax T2*.

As a result of the Canada Revenue Agency (CRA) announcement last August, the old Form T1135 is now accepted for taxation years ending before July 1, 2013. Therefore, we made the required changes at the top of the form in the "Version of the form to use" section.

When opening a file prepared with a previous version of *Cantax T2*, and the end of the taxation year is included between January 1, 2013, and June 30, 2013, and the new Form T1135 is applicable, the check box in the version for taxation years ending after June 30, 2013, will be overridden.

In addition, the applicability condition for the form has been modified. If the check box **If any of the Specified Foreign Property held during the year is subject to the above exclusion** is selected and there is no amount entered in the **Maximum cost amount during the year** column of the "Categories of Specified Foreign Property" section, the form will be applicable.

### **Schedule of Instalments (INSTAL)**

The provincial or territorial tax amount other than Alberta and Ontario as well as the total Ontario tax amount no longer takes into account the provincial or territorial refundable tax credits. This modification allows *Cantax T2* to correctly determine if the corporation has to make instalments for the provinces or territories other than Alberta. Henceforward, the provincial or territorial refundable tax credits other than those from Alberta will be taken into account in the "Estimated current year credits" section and, if *Cantax T2* determines that instalments should be made, these tax credits will reduce the instalments payable.

## AgriStability and AgriInvest Programs

### AgriStability and AgriInvest Programs (AGRI/HAGRI) – Ontario

Several changes have been made to the supplemental form for existing participants:

- In Section A, the field “Agricorp ID” has been added.
- In Section B, a field to indicate the county, district and region has been added.
- In Section C, two check boxes, i.e. **Individual** and **Corporation** have been added to indicate the type of shareholder. The **Agricorp ID** column has also been added to this section.
- In Section D, the **Agricorp ID** and **Is this partner involved in any other farming business?** columns have been added.
- In Section E, the **Name of other business** and **Agricorp ID** columns have been added.
- In Section F, the question *Have you had fruit trees or nursery products destroyed as part of the efforts to eradicate Plum Pox Virus?* has been removed and question 9 has been added. This new question is used to indicate if the corporation received any government transition or compensation program payments.

In all tables of the “Production summary (Schedule 1)” section, the **Unit** column has been added.

- In the “Production summary (Schedule 1)” section, the line *Total acres of the New and non-bearing plantings* table has been removed.
- In the “Homegrown crop production and inventory (Schedule 2)” section, the question *Do you have homegrown crop production and inventory to report?* has been added above the *Type of homegrown crop* table.
- In the “Livestock production inventory (Schedule 2)” section, the *Type of breeding livestock* table has been added above the *Type of marketed livestock* table and the question *Do you have livestock production inventory to report?* has been added above this table.
- In the “Purchased inputs and crop-in-ground inventory (Schedule 2)” section, the **Inventory change** column has been added in the *Type of purchased input or crop-in-ground* table and the question *Do you have purchased inputs or crop-in-ground inventory to report?* has been added above this table.
- In the “Accounts receivable for allowable income (Schedule 2)” section, the **Change in accounts receivable\*** column has been added in the *Accounts receivable for allowable income* table and the question *Do you have accounts receivable to report?* has been added above this table.
- In the “Accounts payable for allowable expenses (Schedule 2)” section, the **Change in accounts payable\*** column has been added in the *Accounts payable for allowable expense* table and the question *Do you have accounts payable to report?* has been added above this

table. In addition, a new field to enter notes has been added under this section.

- Finally, Section G, with respect to authorized contact (new Section G), has been modified.

As result of the update of the supplemental form for new participants, the field “Agricorp ID” has been added to the “Identification numbers” section. In addition, a field has been added to the “Main farm location” section, so you can indicate the county, district and region. The sections “Third party contacts (optional)” and “Participant declaration,” as well as the line *Total acres* in the *New and non-bearing plantings* table of the “Financial reporting summary” section have been removed. Finally, the “Agreement and signature” section has been added to the form.

As a result of the update of Statement A, the field “Province of main farmstead” as well as the field for the business phone number’s extension have been removed from the “Mailing address” section and the “Authorized contact (optional)” section has also been removed. In addition, the check box **I have no income to report** has been added to the “Income” section and the check box **I have no expense to report**, in the “Expenses” section.

## Ontario

### Schedule 508, Ontario Research and Development Tax Credit (S508)

A new line entitled *20% of contract expenditures for SR&ED performed on your behalf* has been added to Section “Schedule A - Worksheet for eligible expenditures incurred by the corporation in Ontario for the current year.” The amount on this line will be calculated by the program and will be equal to the amount on line 529 of Schedule 32 (S32).

When opening a file prepared with a previous version of *Cantax T2*, the amount on this new line will be calculated by the program. If you had already taken this amount into account, make the required adjustments.

### Schedule 552, Ontario Apprenticeship Training Tax Credit (S552#01)

A new check box entitled **Select this box if you want to carry forward the form's data** has been added above Part 1 of the form, on screen only, to allow you to choose whether or not to carry forward the form’s data. When carrying forward the file, the value in this box will be retained.

As indicated by the Ontario Ministry of Finance, the following trade codes cannot be used for expenditures incurred after March 31, 2014:

- 634a, *Information Technology - Contact Centre - Technical Support Agent;*
- 634d, *Information Technology - Contact Centre - Inside Sales Agent;*
- 634e, *Information Technology - Contact Centre - Customer Care Agent.*

Diagnostics have been created to advise you that these codes cannot be used for expenditures incurred after March 31, 2014.

## Alberta

### AT1 Schedule 5, Alberta Royalty Tax Deduction (AT1-S5)

To comply with subsection 20(17) of the *Alberta Corporate Tax Act*, the calculation on lines 016, 111 and 131 has been modified in order for the deduction in respect of royalties to be prorated by the number of days in the taxation year that are before 2014.

### AT1 Schedule 14, Alberta Cumulative Eligible Capital Deduction (AT1-S14)

A check box has been added to allow you to default the cumulative eligible capital deduction to zero for all properties. For more details on this check box, please consult the [note](#) related to Schedule 10.

### AT1 Schedule 18, Alberta Dispositions of Capital Property (AT1-S18)

The schedule has been modified to reflect the changes made as a result of the update of federal Schedule 6 (S6).

Subsection “Deemed capital gain from the donation of property included in a flow-through share class of property to a qualified donee under section 40(12) of the Act,” has been added. This subsection contains the following two new lines:

- line D, *Exemption threshold at the time of disposition; and*
- line E, *The total of all capital gains from the disposition of the actual property.*

## Manitoba

### MCT1, Corporation Capital Tax Return (MCT1)

The Corporation Capital Tax Return for Banks, Trust and Loan Corporation has been updated, to reflect the increase in the capital tax rate from 4% to 5% for banks, trust and loan corporations with a taxation year ending after April 16, 2013. Line 22 has been added to this return to indicate the amounts deducted for income tax purposes in excess of amounts booked.

### Schedule 381, Manitoba Manufacturing Investment Tax Credit (S381)

Lines 142 and 145 have been added to this schedule to enter the portion of the credit included in the total credit earned in the current year before July 1, 2013, and the portion of the credit included in the total credit earned in the year after June 30, 2013.

### Schedule 383, Manitoba Corporation Tax Calculation (S383)

In accordance with Manitoba’s Bill 47, tabled May 30, 2013, the \$400,000 business limit will be increased to \$425,000 as of January 1, 2014. Parts 1 to 3 of Schedule 383 have been modified accordingly.

## British Columbia

### Schedule 427, British Columbia Corporation Tax Calculation (S427)

The part, lines and calculations related to taxation years ending before January 1, 2010, have been removed from the form.

## New Brunswick

### Schedule 366, New Brunswick Corporation Tax Calculation (S366)

The calculation of tax at a higher rate relating to taxation years ending before July 1, 2010, in Part 2, has been removed from the form.

## Nova Scotia

### Schedule 341, Nova Scotia Corporate Tax Reduction for New Small Businesses (S341)

A new line has been added to reflect the corporate tax reduction, which will decrease from 3.5% to 3% on January 1, 2014.

### Schedule 346, Nova Scotia Corporation Tax Calculation (S346)

Parts 1 and 2 of this schedule have been modified to take into account the fact that the \$400,000 business limit will be decreased to \$350,000 starting January 1, 2014. Part 3 has also been modified, in order to reflect the reduction in the lower tax rate which will decrease from 3.5% to 3% on January 1, 2014.

## Yukon

### Schedule 440, Yukon Manufacturing and Processing Profits Tax Credit (S440)

### Schedule 443, Yukon Corporation Tax Calculation (S443)

The part, lines and calculations related to taxation years ending before January 1, 2010, have been removed from the forms.

## Technical Enhancement

### Enhanced presentation of reports that can be printed with *Cantax T2*

In order to allow you to further customize the content and the formatting of the reports printed using *Cantax T2*, you may now modify the font and font size used when printing all reports.

## Filing Requirements

### Requirements for Filing Corporate Returns

Please refer to the “Filing Requirements” help topic of the program for an explanation on the requirements of the various tax authorities for filing corporate returns.

A chart is also available under the “Printing - Requirements for Filing Corporate Returns” help topic, which further explains the requirements of the various tax authorities.

## Corrected Calculation

The following problems have been resolved in the current version:

### Federal

- Schedule 7, Aggregate Investment Income and Active Business Income (S7) - Incorrect calculation of the aggregate investment income when the corporation is a Canadian-controlled private corporation (CCPC) and has incurred expenses related to deductible taxable dividends.
- Schedule 31 - Investment Tax Credit – Corporations (S31) - Part 3, “Corporations in the farming industry,” line 103, “Contributions to agricultural organizations for SR&ED.”

### Ontario

- Schedule 508, Ontario Research and Development Tax Credit (S508) - Incorrect calculation on line 100 when the corporation incurred expenditures related to SR&ED contracts carried out on its behalf after December 31, 2012 (line 529 of Schedule 32).
- Schedule 566, Ontario Innovation Tax Credit (S566) - Incorrect calculation on line 200 when the corporation incurred expenditures related to SR&ED contracts carried out on its behalf after December 31, 2012 (line 529 of Schedule 32).

## Help

Software Support Hotline: 1-888-829-7848  
 Tax and Technical Support E-mail: [support@cch.ca](mailto:support@cch.ca)

*Cantax* Customer Service: 1-800-268-4522  
 Sales Fax: 1-800-461-4131  
 Sales E-mail: [cservice@cch.ca](mailto:cservice@cch.ca)  
 Web site: [www.cantax.com](http://www.cantax.com)

